

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- * The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.
- 3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.
- 4 Refers to individual taxpayers who reported income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 5 This category refers to personal taxpayers who did not report income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
- 6 Includes cigarette and tobacco product manufacturing.
- 7 Includes individuals who did not state their industry.
- 8 Also referred to as 'Beneficiary tax offset'.
- 9 Sum of 'Franking credit' and 'Share of franking credit from franked dividends'.

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Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Salary & wage earners⁴	1,180,795	5,214,760	6,395,560	1,203,970	1,792,428,203
Other individuals⁵	814,740	216,875	1,031,615	500,935	1,306,295,271
Agriculture, forestry & fishing					
Nursery and floriculture production	755	1,420	2,175	790	3,865,806
Mushroom and vegetable growing	1,415	2,675	4,085	970	2,967,487
Fruit and tree nut growing	3,930	12,750	16,675	8,820	83,117,676
Sheep, beef cattle and grain farming	25,435	37,830	63,265	33,020	175,409,946
Other crop growing	1,370	3,250	4,620	2,865	15,039,287
Dairy cattle farming	2,070	3,240	5,315	2,365	6,889,410
Poultry farming	250	560	810	290	695,605
Deer farming	40	95	140	70	690,036
Other livestock farming	2,570	4,375	6,940	2,665	27,351,423
Aquaculture	330	895	1,225	420	3,263,511
Forestry and logging	2,910	20,725	23,640	13,540	119,377,160
Fishing	1,950	6,890	8,840	1,355	5,889,962
Hunting and trapping	440	1,630	2,070	310	309,259
Forestry support services	490	2,830	3,325	1,605	12,913,576
Agriculture and fishing support services	5,395	13,050	18,450	4,125	7,810,193
Total Agriculture, forestry & fishing	49,350	112,225	161,575	73,210	465,590,337
Mining					
Coal mining	15	150	165	45	61,708
Oil and gas extraction	55	280	335	105	187,072
Metal ore mining	115	480	590	175	447,951
Construction material mining	140	540	680	190	640,487
Other non-metallic mineral mining and quarrying	265	585	855	245	753,229
Exploration	135	805	945	335	879,349
Other mining support services	200	1,625	1,825	490	1,828,194
Total mining	930	4,465	5,395	1,590	4,797,990
Manufacturing					
Meat and meat product manufacturing	210	755	965	85	155,938
Seafood processing	60	180	245	40	30,360
Dairy product manufacturing	40	85	125	25	50,425
Fruit and vegetable processing	145	250	395	115	353,586
Oil and fat manufacturing	45	150	190	80	116,811
Grain mill and cereal product manufacturing	40	65	100	35	24,727

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Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	221,115	383,017,898	331,370	151,734,033	449,615	242,915,076
Other individuals⁵	15,590	20,662,101	18,855	4,578,307	47,870	60,589,034
Agriculture, forestry & fishing						
Nursery and floriculture production	60	105,686	160	65,797	165	95,086
Mushroom and vegetable growing	155	280,758	295	117,929	160	113,366
Fruit and tree nut growing	485	832,383	1,215	548,736	2,200	1,756,374
Sheep, beef cattle and grain farming	2,040	3,492,258	4,170	2,099,878	4,700	3,816,332
Other crop growing	130	222,827	1,670	266,493	495	392,241
Dairy cattle farming	115	198,901	150	57,105	290	247,072
Poultry farming	20	27,887	40	16,932	55	38,200
Deer farming	5	1,277	5	1,230	10	11,451
Other livestock farming	210	372,032	320	147,132	505	395,060
Aquaculture	40	63,363	135	71,374	85	75,520
Forestry and logging	610	1,040,642	1,590	860,591	3,630	2,779,026
Fishing	200	326,202	2,720	2,157,451	360	238,890
Hunting and trapping	60	90,461	630	354,008	105	82,672
Forestry support services	75	132,390	205	129,253	430	312,511
Agriculture and fishing support services	495	839,520	2,460	1,488,342	730	391,157
Total Agriculture, forestry & fishing	4,695	8,026,587	15,760	8,382,251	13,925	10,744,958
Mining						
Coal mining	10	16,619	40	14,103	15	9,573
Oil and gas extraction	10	23,578	70	50,377	50	32,660
Metal ore mining	25	44,677	205	143,804	60	29,790
Construction material mining	20	36,322	120	69,515	50	28,522
Other non-metallic mineral mining and quarrying	30	51,037	290	220,464	60	45,950
Exploration	40	67,013	275	208,259	115	95,711
Other mining support services	90	159,905	615	446,445	165	99,535
Total mining	230	399,151	1,620	1,152,967	510	341,741
Manufacturing						
Meat and meat product manufacturing	30	51,039	50	38,404	40	12,389
Seafood processing	5	8,033	35	20,396	5	330
Dairy product manufacturing	5	5,041	5	1,762	5	3,686
Fruit and vegetable processing	15	21,823	20	7,154	35	20,098
Oil and fat manufacturing	10	12,474	15	9,734	30	19,537
Grain mill and cereal product manufacturing	5	5,503	5	1,140	5	2,474

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Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Tax offsets claimed declared	Senior Australians tax offset		Low income tax offset	
		no.	\$	no.	\$
Salary & wage earners⁴	3,136,861,459	77,965	124,754,166	4,380,480	3,809,820,619
Other individuals⁵	1,743,891,576	267,550	402,278,119	684,195	587,792,119
Agriculture, forestry & fishing					
Nursery and floriculture production	4,462,257	170	235,436	1,265	1,122,517
Mushroom and vegetable growing	3,813,953	180	225,761	1,425	1,348,200
Fruit and tree nut growing	89,854,642	930	1,287,485	4,655	3,848,814
Sheep, beef cattle and grain farming	191,697,542	7,765	11,167,843	17,900	15,462,377
Other crop growing	16,560,214	475	701,055	920	788,094
Dairy cattle farming	7,785,872	465	692,776	1,140	1,059,263
Poultry farming	871,063	65	80,860	215	208,165
Deer farming	734,134	15	23,988	25	21,853
Other livestock farming	29,209,701	540	756,666	2,385	2,139,339
Aquaculture	3,565,760	55	82,183	315	285,925
Forestry and logging	128,297,552	690	934,588	6,610	5,252,474
Fishing	9,042,883	205	288,987	2,115	1,897,740
Hunting and trapping	948,988	35	47,834	630	584,567
Forestry support services	13,990,140	80	110,086	1,645	1,321,012
Agriculture and fishing support services	11,516,573	605	895,541	6,440	6,197,889
Total Agriculture, forestry & fishing	512,351,274	12,275	17,531,089	47,685	41,538,230
Mining					
Coal mining	119,993	5	6,718	25	20,492
Oil and gas extraction	329,843	15	23,358	60	46,239
Metal ore mining	709,403	35	41,110	125	96,208
Construction material mining	830,604	30	43,541	230	199,518
Other non-metallic mineral mining and quarrying	1,160,846	65	100,046	155	130,366
Exploration	1,350,221	40	52,717	120	97,426
Other mining support services	2,696,788	45	58,766	410	333,570
Total mining	7,197,698	240	326,256	1,125	923,820
Manufacturing					
Meat and meat product manufacturing	322,297	10	10,415	630	616,845
Seafood processing	74,819	10	14,074	45	43,316
Dairy product manufacturing	77,216	5	5,558	85	86,174
Fruit and vegetable processing	439,539	30	43,249	220	222,977
Oil and fat manufacturing	207,616	10	11,086	40	33,176
Grain mill and cereal product manufacturing	44,506	5	4,207	20	19,899

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Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Salary & wage earners⁴	625,425	268,123,989	11,080	2,688,838	561,105	330,986,962
Other individuals⁵	25,035	7,717,207	8,790	2,624,273	137,845	116,576,611
Agriculture, forestry & fishing						
Nursery and floriculture production	415	169,995	210	76,621	140	69,987
Mushroom and vegetable growing	600	248,620	415	171,174	325	192,350
Fruit and tree nut growing	2,590	1,006,590	650	218,783	685	400,601
Sheep, beef cattle and grain farming	12,745	5,022,746	4,005	1,403,338	2,460	1,284,855
Other crop growing	940	378,728	230	80,353	170	92,783
Dairy cattle farming	785	321,259	340	145,620	225	127,993
Poultry farming	155	60,377	45	20,774	60	38,887
Deer farming	35	14,267	5	2,249	10	4,758
Other livestock farming	1,245	503,067	385	144,572	410	232,913
Aquaculture	155	65,514	100	42,244	55	33,367
Forestry and logging	2,735	1,069,689	560	263,424	1,120	630,497
Fishing	775	324,747	865	459,956	420	201,229
Hunting and trapping	180	72,771	270	91,348	120	57,983
Forestry support services	345	137,872	165	62,831	140	81,408
Agriculture and fishing support services	2,185	932,835	2,160	940,671	915	499,637
Total Agriculture, forestry & fishing	25,890	10,329,077	10,400	4,123,958	7,260	3,949,248
Mining						
Coal mining	5	1,980	5	310	5	2,661
Oil and gas extraction	30	11,314	10	3,925	10	9,131
Metal ore mining	85	35,135	20	15,550	25	11,909
Construction material mining	95	36,749	50	33,978	30	20,886
Other non-metallic mineral mining and quarrying	145	58,829	65	33,683	35	21,333
Exploration	100	42,131	40	23,035	40	24,150
Other mining support services	145	60,102	65	49,591	75	34,537
Total mining	605	246,240	255	160,072	225	124,607
Manufacturing						
Meat and meat product manufacturing	105	45,766	50	30,732	75	39,831
Seafood processing	25	11,554	20	7,169	15	9,093
Dairy product manufacturing	25	10,786	10	4,731	15	9,975
Fruit and vegetable processing	85	35,078	30	9,913	35	16,566
Oil and fat manufacturing	25	10,529	10	1,949	20	8,344
Grain mill and cereal product manufacturing	10	4,758	5	2,534	15	6,704

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Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Salary & wage earners⁴	512,450	460,940	4,536,374,574	7,673,236,033
Other individuals⁵	166,095	120,680	1,116,988,329	2,860,879,905
Agriculture, forestry & fishing				
Nursery and floriculture production	125	115	1,674,556	6,136,813
Mushroom and vegetable growing	320	275	2,186,105	6,000,058
Fruit and tree nut growing	685	595	6,762,273	96,616,915
Sheep, beef cattle and grain farming	2,375	2,210	34,341,159	226,038,701
Other crop growing	135	180	2,041,013	18,601,227
Dairy cattle farming	200	215	2,346,911	10,132,783
Poultry farming	50	65	409,063	1,280,126
Deer farming	10	5	67,115	801,249
Other livestock farming	395	325	3,776,557	32,986,258
Aquaculture	80	35	509,233	4,074,993
Forestry and logging	1,145	935	8,150,672	136,448,224
Fishing	495	255	3,172,659	12,215,542
Hunting and trapping	140	85	854,503	1,803,491
Forestry support services	145	120	1,713,209	15,703,349
Agriculture and fishing support services	930	740	9,466,573	20,983,146
Total Agriculture, forestry & fishing	7,235	6,150	77,471,602	589,822,876
Mining				
Coal mining	5	5	32,161	152,154
Oil and gas extraction	15	15	93,967	423,810
Metal ore mining	25	15	199,912	909,315
Construction material mining	35	25	334,672	1,165,276
Other non-metallic mineral mining and quarrying	35	25	344,257	1,505,103
Exploration	35	35	239,459	1,589,680
Other mining support services	95	45	536,566	3,233,354
Total mining	245	170	1,780,995	8,978,693
Manufacturing				
Meat and meat product manufacturing	90	35	743,589	1,065,886
Seafood processing	15	10	85,206	160,025
Dairy product manufacturing	20	10	117,224	194,440
Fruit and vegetable processing	20	30	327,783	767,322
Oil and fat manufacturing	25	5	65,084	272,700
Grain mill and cereal product manufacturing	15	5	38,102	82,608

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Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Bakery product manufacturing	1,105	2,305	3,410	635	902,434
Sugar and confectionery manufacturing	120	205	320	95	306,200
Other food product manufacturing	230	430	660	170	237,659
Beverage manufacturing	275	1,110	1,380	665	3,566,547
Textile manufacturing	55	80	135	40	70,900
Leather tanning, fur dressing and leather product manufacturing	345	640	985	205	321,443
Textile product manufacturing	1,455	2,400	3,860	1,015	1,378,759
Knitted product manufacturing	150	210	360	115	146,909
Clothing and footwear manufacturing	5,600	9,070	14,670	3,095	6,293,947
Log sawmilling and timber dressing	240	720	960	285	798,970
Other wood product manufacturing	990	3,120	4,110	950	1,703,806
Pulp, paper and paperboard manufacturing	35	120	155	45	209,205
Converted paper product manufacturing	245	525	765	195	395,429
Printing and printing support services	1,675	4,315	5,990	1,525	4,046,554
Reproduction of recorded media	50	115	165	35	55,782
Petroleum and coal product manufacturing	55	185	240	50	104,959
Basic chemical manufacturing	20	55	75	15	20,637
Basic polymer manufacturing	15	60	75	20	86,811
Fertiliser and pesticide manufacturing	35	80	115	35	133,321
Pharmaceutical and medicinal product manufacturing	35	60	95	40	165,947
Cleaning compound and toiletry preparation manufacturing	385	785	1,170	260	1,507,138
Other basic chemical product manufacturing	20	105	125	50	259,071
Polymer product manufacturing	320	975	1,295	230	694,836
Natural rubber product manufacturing	10	45	55	10	10,829
Glass and glass product manufacturing	395	765	1,160	280	411,572
Ceramic product manufacturing	580	830	1,415	525	1,184,759
Cement, lime, plaster and concrete product manufacturing	185	490	675	135	358,586
Other non-metallic mineral product manufacturing	145	530	670	105	163,459
Basic ferrous metal manufacturing	200	900	1,100	220	877,551
Basic ferrous metal product manufacturing	65	260	325	65	107,501
Basic non-ferrous metal manufacturing	65	250	315	60	93,202
Basic non-ferrous metal product manufacturing	20	120	140	30	113,209
Iron and steel forging	15	50	65	15	22,495
Structural metal product manufacturing	545	2,355	2,900	565	1,411,927

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Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Bakery product manufacturing	85	156,774	110	35,813	170	99,196
Sugar and confectionery manufacturing	10	13,705	5	1,136	15	7,057
Other food product manufacturing	15	24,438	25	11,427	35	17,728
Beverage manufacturing	45	78,253	75	35,150	165	108,974
Textile manufacturing	5	2,243	5	847	5	4,251
Leather tanning, fur dressing and leather product manufacturing	30	56,053	50	23,993	60	28,740
Textile product manufacturing	70	118,725	185	57,907	190	115,338
Knitted product manufacturing	10	19,401	10	2,625	15	7,465
Clothing and footwear manufacturing	395	697,972	325	98,958	670	369,045
Log sawmilling and timber dressing	45	67,380	60	33,800	80	42,825
Other wood product manufacturing	130	218,533	180	81,566	270	154,010
Pulp, paper and paperboard manufacturing	5	8,321	10	4,062	10	8,700
Converted paper product manufacturing	15	17,786	20	8,512	55	29,718
Printing and printing support services	175	297,375	160	66,735	420	232,088
Reproduction of recorded media	5	8,715	5	3,385	5	3,210
Petroleum and coal product manufacturing	5	11,378	15	10,413	25	9,660
Basic chemical manufacturing	5	8,220	10	5,131	5	2,899
Basic polymer manufacturing	5	1,956	5	1,682	5	1,191
Fertiliser and pesticide manufacturing	5	4,486	10	4,289	10	20,772
Pharmaceutical and medicinal product manufacturing	5	4,914	5	1,173	10	4,725
Cleaning compound and toiletry preparation manufacturing	30	44,639	95	30,158	90	46,856
Other basic chemical product manufacturing	5	9,406	10	7,505	15	7,824
Polymer product manufacturing	40	63,043	70	33,394	75	41,224
Natural rubber product manufacturing	5	2,243	10	10,645	5	1,176
Glass and glass product manufacturing	20	34,095	55	17,608	65	45,313
Ceramic product manufacturing	25	43,821	65	13,630	105	75,691
Cement, lime, plaster and concrete product manufacturing	20	40,704	50	26,935	35	23,323
Other non-metallic mineral product manufacturing	35	55,258	25	11,947	30	15,795
Basic ferrous metal manufacturing	45	81,379	85	40,491	75	36,286
Basic ferrous metal product manufacturing	10	13,714	20	14,148	35	12,606
Basic non-ferrous metal manufacturing	15	21,234	25	14,482	20	8,129
Basic non-ferrous metal product manufacturing	5	6,729	10	5,187	5	3,028
Iron and steel forging	5	3,124	5	1,041	5	1,481
Structural metal product manufacturing	115	187,555	245	125,576	175	102,712

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Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Tax offsets claimed declared	Senior Australians tax offset		Low income tax offset	
	\$	no.	\$	no.	\$
Bakery product manufacturing	1,565,884	75	112,916	845	812,139
Sugar and confectionery manufacturing	363,354	15	22,759	120	123,206
Other food product manufacturing	380,083	25	38,577	520	482,920
Beverage manufacturing	4,058,485	45	64,330	365	324,025
Textile manufacturing	89,283	5	7,205	70	61,648
Leather tanning, fur dressing and leather product manufacturing	546,120	50	69,965	225	216,773
Textile product manufacturing	2,166,412	185	248,492	1,340	1,251,145
Knitted product manufacturing	242,375	20	27,194	55	51,267
Clothing and footwear manufacturing	9,698,933	570	836,684	3,670	3,537,594
Log sawmilling and timber dressing	1,052,506	40	55,331	455	431,958
Other wood product manufacturing	2,457,333	165	237,852	3,705	3,451,403
Pulp, paper and paperboard manufacturing	249,041	5	5,845	40	34,691
Converted paper product manufacturing	540,266	20	26,631	165	151,178
Printing and printing support services	5,254,607	280	406,230	2,130	1,915,195
Reproduction of recorded media	90,113	5	5,356	560	497,669
Petroleum and coal product manufacturing	168,756	5	6,539	35	26,089
Basic chemical manufacturing	41,453	5	3,204	45	41,636
Basic polymer manufacturing	103,026	5	2,525	60	54,351
Fertiliser and pesticide manufacturing	170,642	15	20,498	45	36,157
Pharmaceutical and medicinal product manufacturing	201,800	5	8,944	80	69,611
Cleaning compound and toiletry preparation manufacturing	1,813,608	30	48,227	1,410	1,347,220
Other basic chemical product manufacturing	303,836	5	10,091	90	87,003
Polymer product manufacturing	951,409	45	66,221	330	316,238
Natural rubber product manufacturing	27,047	5	1,722	35	34,111
Glass and glass product manufacturing	597,632	45	62,857	345	311,598
Ceramic product manufacturing	1,462,297	145	203,175	455	429,493
Cement, lime, plaster and concrete product manufacturing	488,427	25	32,552	970	929,208
Other non-metallic mineral product manufacturing	287,840	15	26,756	270	272,915
Basic ferrous metal manufacturing	1,121,400	30	41,336	170	146,049
Basic ferrous metal product manufacturing	182,262	5	7,466	115	108,950
Basic non-ferrous metal manufacturing	159,186	15	15,830	50	43,116
Basic non-ferrous metal product manufacturing	133,406	10	9,557	110	105,299
Iron and steel forging	33,912	5	2,230	55	58,428
Structural metal product manufacturing	2,020,842	90	127,158	1,345	1,228,349

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Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Bakery product manufacturing	315	132,254	160	47,465	450	272,438
Sugar and confectionery manufacturing	45	18,965	15	3,485	45	29,163
Other food product manufacturing	95	40,116	45	12,671	75	52,996
Beverage manufacturing	175	64,880	50	22,620	70	33,560
Textile manufacturing	20	8,243	15	4,610	15	10,477
Leather tanning, fur dressing and leather product manufacturing	185	74,541	120	47,308	110	78,127
Textile product manufacturing	820	331,525	445	154,852	575	375,403
Knitted product manufacturing	80	30,067	25	7,578	60	45,039
Clothing and footwear manufacturing	2,480	1,029,383	1,530	540,486	2,730	1,922,084
Log sawmilling and timber dressing	135	52,693	75	31,279	55	31,802
Other wood product manufacturing	545	223,824	470	216,191	280	155,857
Pulp, paper and paperboard manufacturing	25	10,145	10	6,963	15	9,488
Converted paper product manufacturing	95	37,651	60	19,931	140	81,666
Printing and printing support services	990	399,754	515	199,484	595	359,695
Reproduction of recorded media	20	7,121	20	7,420	10	5,139
Petroleum and coal product manufacturing	30	12,431	15	6,539	30	21,225
Basic chemical manufacturing	10	4,143	5	1,467	5	2,749
Basic polymer manufacturing	15	6,115	5	3,090	10	5,394
Fertiliser and pesticide manufacturing	20	9,124	10	2,319	10	5,159
Pharmaceutical and medicinal product manufacturing	15	5,571	10	2,533	5	3,916
Cleaning compound and toiletry preparation manufacturing	135	50,428	70	21,052	185	125,270
Other basic chemical product manufacturing	15	7,594	10	2,206	15	9,915
Polymer product manufacturing	190	79,880	125	53,272	115	70,398
Natural rubber product manufacturing	5	1,844	5	2,154	5	1,438
Glass and glass product manufacturing	215	87,487	100	36,157	115	62,599
Ceramic product manufacturing	365	135,205	150	43,107	125	66,171
Cement, lime, plaster and concrete product manufacturing	95	40,804	65	35,626	45	27,370
Other non-metallic mineral product manufacturing	70	28,379	95	51,040	40	23,655
Basic ferrous metal manufacturing	150	61,339	85	43,664	60	39,660
Basic ferrous metal product manufacturing	50	20,664	35	16,075	25	17,624
Basic non-ferrous metal manufacturing	50	18,782	30	12,039	15	10,721
Basic non-ferrous metal product manufacturing	20	8,443	15	5,501	5	1,708
Iron and steel forging	5	1,773	5	1,008	5	2,872
Structural metal product manufacturing	390	165,581	265	138,197	190	116,012

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Bakery product manufacturing	495	290	1,377,212	2,943,096
Sugar and confectionery manufacturing	50	35	197,578	560,932
Other food product manufacturing	75	70	627,280	1,007,363
Beverage manufacturing	80	50	509,415	4,567,900
Textile manufacturing	10	15	92,183	181,466
Leather tanning, fur dressing and leather product manufacturing	95	110	486,714	1,032,834
Textile product manufacturing	470	520	2,361,417	4,527,829
Knitted product manufacturing	40	60	161,145	403,520
Clothing and footwear manufacturing	2,180	2,430	7,866,231	17,565,164
Log sawmilling and timber dressing	55	50	603,063	1,655,569
Other wood product manufacturing	320	210	4,285,127	6,742,460
Pulp, paper and paperboard manufacturing	15	15	67,132	316,173
Converted paper product manufacturing	160	85	317,057	857,323
Printing and printing support services	580	480	3,280,358	8,534,965
Reproduction of recorded media	10	5	522,705	612,818
Petroleum and coal product manufacturing	20	35	72,823	241,579
Basic chemical manufacturing	5	5	53,199	94,652
Basic polymer manufacturing	10	5	71,475	174,501
Fertiliser and pesticide manufacturing	10	5	73,257	243,899
Pharmaceutical and medicinal product manufacturing	5	5	90,575	292,375
Cleaning compound and toiletry preparation manufacturing	185	160	1,592,197	3,405,805
Other basic chemical product manufacturing	15	15	116,809	420,645
Polymer product manufacturing	105	90	586,009	1,537,418
Natural rubber product manufacturing	5	5	41,269	68,316
Glass and glass product manufacturing	80	100	560,698	1,158,330
Ceramic product manufacturing	80	115	877,151	2,339,448
Cement, lime, plaster and concrete product manufacturing	45	30	1,065,560	1,553,987
Other non-metallic mineral product manufacturing	35	35	402,745	690,585
Basic ferrous metal manufacturing	75	50	332,048	1,453,448
Basic ferrous metal product manufacturing	30	25	170,779	353,041
Basic non-ferrous metal manufacturing	20	10	100,488	259,674
Basic non-ferrous metal product manufacturing	10	5	130,508	263,914
Iron and steel forging	5	5	66,311	100,223
Structural metal product manufacturing	190	160	1,775,297	3,796,139

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Metal container manufacturing	430	4,705	5,130	710	779,824
Sheet metal product manufacturing (except metal structural and container manufacturing)	225	1,225	1,450	295	295,984
Other fabricated metal product manufacturing	1,040	4,505	5,545	1,080	2,383,509
Motor vehicle and motor vehicle part manufacturing	605	1,770	2,375	535	634,891
Other transport equipment manufacturing	1,030	4,710	5,740	1,085	2,042,672
Professional and scientific equipment manufacturing	245	1,210	1,455	430	571,741
Computer and electronic equipment manufacturing	220	910	1,130	335	947,605
Electrical equipment manufacturing	150	530	680	165	452,440
Domestic appliance manufacturing	30	95	125	30	97,856
Pump, compressor, heating and ventilation equipment manufacturing	40	125	165	50	65,106
Specialised machinery and equipment manufacturing	345	1,190	1,535	425	883,167
Other machinery and equipment manufacturing	85	325	405	90	192,379
Furniture manufacturing	1,175	3,355	4,530	910	1,307,717
Other manufacturing ⁶	2,030	4,460	6,490	1,515	3,703,196
Total manufacturing	23,865	64,860	88,725	19,800	43,252,288
Electricity, gas, water & waste services					
Electricity generation	110	220	330	80	209,319
Electricity transmission	5	10	10	5	353
Electricity distribution	5	25	25	10	11,220
On selling electricity and electricity market operation	20	55	75	10	5,375
Gas supply	115	840	950	175	291,056
Water supply, sewerage and drainage services	140	695	835	225	328,738
Waste collection services	395	1,210	1,610	320	554,138
Waste treatment, disposal and remediation services	295	965	1,260	220	393,966
Total electricity, gas, water & waste services	1,080	4,020	5,100	1,040	1,794,165
Construction					
Residential building construction	8,115	27,305	35,420	9,210	33,891,335
Non-residential building construction	1,490	6,615	8,105	1,700	9,510,567
Heavy and civil engineering construction	2,380	13,770	16,150	3,060	7,705,388
Land development and site preparation services	3,200	11,765	14,960	2,845	12,501,385
Building structure services	12,360	60,665	73,025	7,955	12,662,833
Building installation services	12,110	74,455	86,565	18,440	30,653,144
Building completion services	37,685	153,825	191,510	26,410	44,225,185
Other construction services	20,640	78,110	98,750	14,165	20,474,390
Total construction	97,975	426,510	524,485	83,795	171,624,227

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Metal container manufacturing	190	336,350	1,080	663,023	320	170,591
Sheet metal product manufacturing (except metal structural and container manufacturing)	60	113,015	140	89,115	75	34,055
Other fabricated metal product manufacturing	185	330,242	475	295,905	355	198,896
Motor vehicle and motor vehicle part manufacturing	75	126,848	105	58,963	150	87,350
Other transport equipment manufacturing	190	341,553	535	290,897	375	206,251
Professional and scientific equipment manufacturing	60	98,002	50	19,574	115	59,043
Computer and electronic equipment manufacturing	55	92,455	35	12,903	100	57,350
Electrical equipment manufacturing	25	33,959	35	19,934	55	33,573
Domestic appliance manufacturing	10	12,471	5	2,739	10	4,726
Pump, compressor, heating and ventilation equipment manufacturing	5	11,833	5	2,843	10	8,194
Specialised machinery and equipment manufacturing	50	80,438	125	72,208	110	54,177
Other machinery and equipment manufacturing	20	35,650	25	16,884	30	22,772
Furniture manufacturing	150	260,798	200	103,131	250	133,509
Other manufacturing ⁶	155	257,953	245	108,139	395	227,408
Total manufacturing	2,700	4,659,052	5,220	2,676,199	5,425	3,045,445
Electricity, gas, water & waste services						
Electricity generation	20	33,598	70	42,579	25	17,724
Electricity transmission	5	3,040	5	216	5	600
Electricity distribution	5	7,557	5	1,601	5	1,054
On selling electricity and electricity market operation	10	24,580	0	0	5	1,470
Gas supply	70	125,520	55	26,226	75	41,101
Water supply, sewerage and drainage services	40	72,440	75	49,751	65	36,594
Waste collection services	45	66,306	75	31,272	70	32,769
Waste treatment, disposal and remediation services	50	85,966	75	40,664	50	28,378
Total electricity, gas, water & waste services	240	419,007	350	192,309	295	159,690
Construction						
Residential building construction	1,030	1,785,323	2,090	1,047,705	2,405	1,483,871
Non-residential building construction	270	474,927	595	346,945	545	331,847
Heavy and civil engineering construction	625	1,099,767	1,540	962,454	1,010	535,033
Land development and site preparation services	465	831,541	1,430	809,387	840	575,060
Building structure services	2,010	3,546,209	5,155	3,028,242	3,100	1,621,127
Building installation services	2,455	4,219,007	6,025	3,452,620	5,525	3,055,570
Building completion services	5,535	9,631,242	11,175	5,454,724	9,005	4,685,630
Other construction services	2,720	4,593,112	7,115	4,234,375	4,570	2,318,426
Total construction	15,105	26,181,128	35,120	19,336,452	27,005	14,606,564

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Tax offsets claimed declared	Senior Australians tax offset		Low income tax offset	
		no.	\$	no.	\$
Metal container manufacturing	2,168,466	50	74,458	955	765,594
Sheet metal product manufacturing (except metal structural and container manufacturing)	613,061	35	47,804	310	264,899
Other fabricated metal product manufacturing	3,573,267	150	224,517	3,005	2,634,411
Motor vehicle and motor vehicle part manufacturing	1,080,166	95	134,276	680	608,887
Other transport equipment manufacturing	3,268,281	125	173,444	1,465	1,306,103
Professional and scientific equipment manufacturing	884,604	75	113,204	500	439,934
Computer and electronic equipment manufacturing	1,245,605	30	50,784	465	410,541
Electrical equipment manufacturing	612,056	25	40,500	305	270,255
Domestic appliance manufacturing	125,012	10	10,618	155	148,155
Pump, compressor, heating and ventilation equipment manufacturing	99,992	15	14,407	115	106,003
Specialised machinery and equipment manufacturing	1,187,828	65	86,876	665	599,434
Other machinery and equipment manufacturing	300,753	15	18,036	345	311,045
Furniture manufacturing	2,070,735	135	202,550	3,055	2,830,561
Other manufacturing ⁶	4,916,205	235	340,561	2,300	2,194,873
Total manufacturing	62,335,600	3,120	4,482,879	35,635	32,901,713
Electricity, gas, water & waste services					
Electricity generation	361,655	15	25,983	30	28,698
Electricity transmission	8,826	5	739	10	7,193
Electricity distribution	21,972	0	0	45	43,640
On selling electricity and electricity market operation	35,302	5	108	175	182,863
Gas supply	569,416	15	19,486	80	72,569
Water supply, sewerage and drainage services	597,819	35	46,592	250	218,815
Waste collection services	817,451	40	57,710	425	407,002
Waste treatment, disposal and remediation services	638,211	45	73,379	610	562,848
Total electricity, gas, water & waste services	3,050,652	150	223,997	1,620	1,523,629
Construction					
Residential building construction	40,310,737	1,300	1,732,728	13,205	12,476,813
Non-residential building construction	11,162,080	250	348,081	1,705	1,523,906
Heavy and civil engineering construction	11,249,060	315	438,707	1,890	1,658,030
Land development and site preparation services	15,539,308	405	591,630	3,230	2,965,818
Building structure services	23,574,578	930	1,305,799	22,305	21,733,073
Building installation services	45,941,476	1,530	2,175,734	25,035	22,515,071
Building completion services	71,984,525	3,215	4,543,580	73,205	70,909,966
Other construction services	36,985,209	1,730	2,425,838	26,885	25,876,731
Total construction	256,746,973	9,670	13,562,097	167,455	159,659,408

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Metal container manufacturing	330	135,442	430	280,691	250	125,721
Sheet metal product manufacturing (except metal structural and container manufacturing)	175	72,530	160	80,234	85	48,366
Other fabricated metal product manufacturing	610	254,375	575	287,264	385	231,563
Motor vehicle and motor vehicle part manufacturing	340	139,363	190	83,375	190	108,827
Other transport equipment manufacturing	590	246,361	630	332,456	320	171,618
Professional and scientific equipment manufacturing	200	82,381	160	81,453	90	50,542
Computer and electronic equipment manufacturing	135	54,080	85	35,621	100	68,528
Electrical equipment manufacturing	110	43,402	70	33,841	80	43,952
Domestic appliance manufacturing	30	12,374	10	3,289	10	7,019
Pump, compressor, heating and ventilation equipment manufacturing	20	8,088	15	6,061	20	11,257
Specialised machinery and equipment manufacturing	245	98,183	155	83,678	75	46,623
Other machinery and equipment manufacturing	40	16,301	40	18,847	20	14,099
Furniture manufacturing	655	269,309	590	272,836	300	170,273
Other manufacturing ⁶	885	352,839	740	298,984	595	346,228
Total manufacturing	12,505	5,110,248	8,615	3,755,047	8,915	5,611,919
Electricity, gas, water & waste services						
Electricity generation	45	17,992	10	6,482	45	26,862
Electricity transmission	5	706	0	0	5	1,193
Electricity distribution	5	500	5	950	0	0
On selling electricity and electricity market operation	5	1,222	10	6,435	5	3,117
Gas supply	60	24,215	60	30,872	50	32,078
Water supply, sewerage and drainage services	110	47,289	60	28,170	50	26,100
Waste collection services	210	87,210	170	76,180	115	80,327
Waste treatment, disposal and remediation services	170	71,629	110	46,388	95	55,244
Total electricity, gas, water & waste services	610	250,763	420	195,477	360	224,921
Construction						
Residential building construction	5,225	2,188,976	4,315	2,348,936	1,640	930,229
Non-residential building construction	915	381,670	915	532,372	375	220,689
Heavy and civil engineering construction	1,660	699,333	1,550	925,874	775	460,550
Land development and site preparation services	1,575	666,466	1,170	603,998	670	394,624
Building structure services	5,675	2,472,455	10,620	6,697,947	3,465	1,969,618
Building installation services	7,320	3,059,991	9,550	4,756,460	4,000	2,217,783
Building completion services	17,420	7,553,085	37,055	22,057,994	9,690	5,662,434
Other construction services	9,265	3,894,441	11,450	5,700,808	4,975	2,805,170
Total construction	49,055	20,916,417	76,625	43,624,389	25,585	14,661,097

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Metal container manufacturing	285	155	1,381,906	3,550,372
Sheet metal product manufacturing (except metal structural and container manufacturing)	95	60	513,833	1,126,894
Other fabricated metal product manufacturing	410	335	3,632,130	7,205,397
Motor vehicle and motor vehicle part manufacturing	195	135	1,074,728	2,154,894
Other transport equipment manufacturing	325	225	2,229,982	5,498,263
Professional and scientific equipment manufacturing	80	65	767,514	1,652,118
Computer and electronic equipment manufacturing	95	95	619,554	1,865,159
Electrical equipment manufacturing	60	65	431,950	1,044,006
Domestic appliance manufacturing	10	10	181,455	306,467
Pump, compressor, heating and ventilation equipment manufacturing	20	15	145,816	245,808
Specialised machinery and equipment manufacturing	75	70	914,794	2,102,622
Other machinery and equipment manufacturing	15	20	378,328	679,081
Furniture manufacturing	310	235	3,745,529	5,816,264
Other manufacturing ⁶	600	435	3,533,485	8,449,690
Total manufacturing	8,315	7,300	51,861,806	114,197,406
Electricity, gas, water & waste services				
Electricity generation	45	35	106,017	467,672
Electricity transmission	0	5	9,831	18,657
Electricity distribution	0	0	45,090	67,062
On selling electricity and electricity market operation	5	5	193,745	229,047
Gas supply	65	40	179,220	748,636
Water supply, sewerage and drainage services	55	35	366,966	964,785
Waste collection services	110	110	708,429	1,525,880
Waste treatment, disposal and remediation services	95	75	809,488	1,447,699
Total electricity, gas, water & waste services	370	305	2,418,787	5,469,439
Construction				
Residential building construction	1,735	1,275	19,677,682	59,988,419
Non-residential building construction	445	295	3,006,718	14,168,798
Heavy and civil engineering construction	855	585	4,182,494	15,431,554
Land development and site preparation services	720	530	5,222,536	20,761,844
Building structure services	3,825	2,455	34,178,892	57,753,470
Building installation services	4,460	2,835	34,725,039	80,666,515
Building completion services	10,450	7,035	110,727,059	182,711,584
Other construction services	5,385	3,580	40,702,988	77,688,197
Total construction	27,870	18,595	252,423,408	509,170,381

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Wholesale trade					
Agricultural product wholesaling	805	1,820	2,630	960	5,005,467
Mineral, metal and chemical wholesaling	850	2,360	3,210	750	2,232,890
Timber and hardware goods wholesaling	510	1,445	1,960	485	2,807,133
Specialised industrial machinery and equipment wholesaling	170	530	700	215	380,572
Other machinery and equipment wholesaling	750	2,400	3,150	860	2,579,530
Motor vehicle and motor vehicle parts wholesaling	690	2,035	2,725	500	1,412,995
Grocery, liquor and tobacco product wholesaling	1,225	3,405	4,630	1,170	5,165,675
Textile, clothing and footwear wholesaling	1,165	2,900	4,065	915	2,586,962
Pharmaceutical and toiletry goods wholesaling	350	875	1,225	355	1,409,977
Furniture, floor covering and other goods wholesaling	2,525	5,950	8,475	2,310	6,331,495
Commission-based wholesaling	930	2,600	3,530	995	2,727,208
Total wholesale trade	9,975	26,320	36,295	9,520	32,639,904
Retail trade					
Motor vehicle retailing	800	1,970	2,770	540	1,486,918
Motor vehicle parts and tyre retailing	505	1,585	2,095	435	730,332
Fuel retailing	250	625	880	245	531,451
Supermarket and grocery stores	1,775	3,320	5,095	950	1,710,736
Specialised food retailing	3,130	7,455	10,585	2,340	3,936,269
Furniture, floor coverings, houseware and textile goods retailing	2,415	4,560	6,975	1,700	5,360,744
Electrical and electronic goods retailing	1,770	6,035	7,805	1,640	2,986,608
Hardware, building and garden supplies retailing	1,685	3,535	5,220	1,315	3,367,613
Recreational goods retailing	2,665	5,825	8,485	2,390	4,474,841
Clothing, footwear and personal accessory retailing	8,020	14,795	22,815	4,810	12,467,276
Department stores	40	105	145	40	33,008
Pharmaceutical and other store-based retailing	12,125	23,195	35,325	11,035	42,939,910
Non-store retailing	5,755	14,555	20,310	4,365	6,450,006
Retail commission-based buying and/or selling	3,375	8,935	12,305	2,700	4,266,905
Total retail trade	44,315	96,490	140,805	34,510	90,742,617

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	100	173,117	175	93,362	150	94,733
Mineral, metal and chemical wholesaling	105	177,697	160	76,042	210	133,406
Timber and hardware goods wholesaling	65	115,583	80	35,647	145	89,384
Specialised industrial machinery and equipment wholesaling	15	28,300	45	20,515	50	22,572
Other machinery and equipment wholesaling	120	210,329	90	28,978	245	132,181
Motor vehicle and motor vehicle parts wholesaling	85	148,626	100	44,378	145	89,057
Grocery, liquor and tobacco product wholesaling	125	217,171	210	118,876	285	177,349
Textile, clothing and footwear wholesaling	100	190,059	60	29,563	265	165,861
Pharmaceutical and toiletry goods wholesaling	40	68,430	30	10,192	95	57,517
Furniture, floor covering and other goods wholesaling	215	384,405	275	123,593	625	368,810
Commission-based wholesaling	115	205,375	115	51,756	285	176,210
Total wholesale trade	1,080	1,919,092	1,340	632,902	2,495	1,507,080
Retail trade						
Motor vehicle retailing	90	158,488	110	47,357	160	83,951
Motor vehicle parts and tyre retailing	40	68,014	115	55,822	115	68,022
Fuel retailing	45	89,943	55	25,658	45	30,327
Supermarket and grocery stores	230	404,345	160	56,265	185	117,153
Specialised food retailing	310	542,669	470	202,267	545	341,055
Furniture, floor coverings, houseware and textile goods retailing	140	236,141	225	78,310	440	229,614
Electrical and electronic goods retailing	290	483,716	275	139,678	420	219,448
Hardware, building and garden supplies retailing	120	214,749	245	98,618	310	213,557
Recreational goods retailing	215	364,740	395	152,601	515	297,579
Clothing, footwear and personal accessory retailing	375	652,566	890	317,062	1,355	810,597
Department stores	5	4,486	10	3,490	5	2,640
Pharmaceutical and other store-based retailing	715	1,223,104	1,355	478,511	2,880	2,006,392
Non-store retailing	485	799,870	785	311,075	1,305	721,046
Retail commission-based buying and/or selling	335	590,999	460	170,933	875	468,932
Total retail trade	3,395	5,833,830	5,550	2,137,647	9,160	5,610,313

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Tax offsets claimed declared	Senior Australians tax offset		Low income tax offset	
	\$	no.	\$	no.	\$
Wholesale trade					
Agricultural product wholesaling	5,678,942	160	240,741	890	832,021
Mineral, metal and chemical wholesaling	2,950,715	120	159,921	860	759,645
Timber and hardware goods wholesaling	3,216,671	85	130,884	940	849,197
Specialised industrial machinery and equipment wholesaling	499,970	30	42,336	255	228,949
Other machinery and equipment wholesaling	3,269,973	100	153,425	1,020	907,461
Motor vehicle and motor vehicle parts wholesaling	1,882,032	75	103,766	670	604,459
Grocery, liquor and tobacco product wholesaling	6,089,269	150	216,279	1,160	1,100,489
Textile, clothing and footwear wholesaling	3,330,588	75	117,406	550	504,685
Pharmaceutical and toiletry goods wholesaling	1,694,952	50	79,831	125	115,288
Furniture, floor covering and other goods wholesaling	8,150,486	345	507,630	2,290	2,102,258
Commission-based wholesaling	3,479,471	225	340,222	620	579,617
Total wholesale trade	40,243,069	1,415	2,092,441	9,375	8,584,071
Retail trade					
Motor vehicle retailing	2,009,694	120	165,177	805	763,647
Motor vehicle parts and tyre retailing	1,123,523	45	58,015	495	466,419
Fuel retailing	753,795	35	46,802	175	173,367
Supermarket and grocery stores	2,975,431	125	190,879	1,155	1,199,004
Specialised food retailing	6,128,843	315	465,264	3,140	3,032,346
Furniture, floor coverings, houseware and textile goods retailing	6,699,159	265	385,407	1,880	1,788,009
Electrical and electronic goods retailing	4,597,652	135	195,577	2,470	2,273,384
Hardware, building and garden supplies retailing	4,621,533	200	295,876	1,140	1,064,945
Recreational goods retailing	6,355,745	360	521,703	2,785	2,556,845
Clothing, footwear and personal accessory retailing	16,884,649	475	675,460	4,655	4,415,345
Department stores	65,506	10	14,757	50	49,758
Pharmaceutical and other store-based retailing	51,099,206	1,685	2,399,473	10,185	9,545,035
Non-store retailing	10,646,784	325	460,758	4,575	4,254,337
Retail commission-based buying and/or selling	7,203,131	275	398,616	3,130	2,980,345
Total retail trade	121,164,651	4,375	6,273,764	36,640	34,562,786

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Wholesale trade						
Agricultural product wholesaling	445	186,235	190	73,271	205	116,733
Mineral, metal and chemical wholesaling	450	192,076	215	88,176	385	231,100
Timber and hardware goods wholesaling	330	142,783	130	55,701	175	111,650
Specialised industrial machinery and equipment wholesaling	140	58,399	55	22,404	50	28,545
Other machinery and equipment wholesaling	395	160,004	200	82,123	235	149,810
Motor vehicle and motor vehicle parts wholesaling	350	148,107	150	64,932	180	108,529
Grocery, liquor and tobacco product wholesaling	675	288,116	240	92,085	400	257,831
Textile, clothing and footwear wholesaling	410	169,585	250	98,105	400	235,268
Pharmaceutical and toiletry goods wholesaling	160	67,904	80	31,382	155	96,906
Furniture, floor covering and other goods wholesaling	1,240	506,031	610	232,230	900	558,498
Commission-based wholesaling	695	283,544	315	147,894	265	167,302
Total wholesale trade	5,295	2,202,784	2,430	988,303	3,345	2,062,172
Retail trade						
Motor vehicle retailing	425	175,971	150	73,589	160	107,352
Motor vehicle parts and tyre retailing	245	103,705	125	48,874	195	127,859
Fuel retailing	160	70,212	30	17,157	65	48,518
Supermarket and grocery stores	740	322,003	155	57,367	760	550,506
Specialised food retailing	1,550	674,558	430	148,616	1,225	798,940
Furniture, floor coverings, houseware and textile goods retailing	1,070	446,171	430	163,232	955	605,955
Electrical and electronic goods retailing	635	261,171	380	130,580	655	401,216
Hardware, building and garden supplies retailing	765	315,227	335	113,274	815	511,042
Recreational goods retailing	1,205	493,980	430	136,460	940	552,707
Clothing, footwear and personal accessory retailing	2,080	872,107	905	256,160	3,410	2,102,747
Department stores	25	10,141	5	3,406	20	14,021
Pharmaceutical and other store-based retailing	5,535	2,239,860	2,015	684,578	4,135	2,527,984
Non-store retailing	1,625	662,588	955	319,885	2,930	1,822,046
Retail commission-based buying and/or selling	1,185	486,040	665	288,745	2,165	1,333,661
Total retail trade	17,245	7,133,734	7,005	2,441,923	18,435	11,504,554

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Wholesale trade				
Agricultural product wholesaling	190	190	1,449,001	7,127,943
Mineral, metal and chemical wholesaling	410	285	1,430,918	4,381,633
Timber and hardware goods wholesaling	180	145	1,290,215	4,506,886
Specialised industrial machinery and equipment wholesaling	55	35	380,633	880,603
Other machinery and equipment wholesaling	215	200	1,452,823	4,722,796
Motor vehicle and motor vehicle parts wholesaling	215	120	1,029,793	2,911,825
Grocery, liquor and tobacco product wholesaling	400	325	1,954,800	8,044,069
Textile, clothing and footwear wholesaling	360	295	1,125,049	4,455,637
Pharmaceutical and toiletry goods wholesaling	130	130	391,311	2,086,263
Furniture, floor covering and other goods wholesaling	835	715	3,906,647	12,057,133
Commission-based wholesaling	230	220	1,518,579	4,998,050
Total wholesale trade	3,220	2,660	15,929,771	56,172,840
Retail trade				
Motor vehicle retailing	200	115	1,285,736	3,295,430
Motor vehicle parts and tyre retailing	245	145	804,872	1,928,395
Fuel retailing	55	60	356,056	1,109,851
Supermarket and grocery stores	675	665	2,319,759	5,295,190
Specialised food retailing	1,215	980	5,119,724	11,248,567
Furniture, floor coverings, houseware and textile goods retailing	965	745	3,388,774	10,087,933
Electrical and electronic goods retailing	685	465	3,261,928	7,859,580
Hardware, building and garden supplies retailing	835	700	2,300,364	6,921,897
Recreational goods retailing	960	745	4,261,695	10,617,440
Clothing, footwear and personal accessory retailing	3,400	2,635	8,321,819	25,206,468
Department stores	15	15	92,083	157,589
Pharmaceutical and other store-based retailing	3,925	3,280	17,396,930	68,496,136
Non-store retailing	3,200	2,205	7,519,614	18,166,398
Retail commission-based buying and/or selling	2,375	1,670	5,487,407	12,690,538
Total retail trade	18,750	14,435	61,916,761	183,081,412

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Accommodation & food services					
Accommodation	2,605	4,615	7,220	2,985	12,323,373
Cafes, restaurants and takeaway food services	14,640	29,120	43,765	7,665	12,587,605
Pubs, taverns and bars	450	1,240	1,690	325	1,326,646
Clubs (hospitality)	155	580	735	145	265,442
Total accommodation & food services	17,855	35,555	53,410	11,120	26,503,066
Transport, postal & warehousing					
Road freight transport	12,010	43,795	55,805	8,895	13,542,467
Road passenger transport	10,645	20,760	31,405	6,385	11,343,490
Rail freight transport	5	15	20	10	11,117
Rail passenger transport	15	15	30	5	2,191
Water freight transport	60	195	255	50	402,445
Water passenger transport	40	140	180	50	240,419
Air and space transport	125	580	705	240	1,275,477
Scenic and sightseeing transport	520	1,405	1,925	485	2,217,495
Pipeline and other transport	100	380	480	120	754,802
Postal and courier pick-up and delivery services	11,515	34,165	45,680	8,385	10,630,694
Water transport support services	350	1,740	2,090	420	960,631
Airport operations and other air transport support services	150	695	845	310	728,112
Other transport support services	18,955	33,110	52,065	6,710	6,615,553
Warehousing and storage services	210	785	995	270	1,012,282
Total transport, postal & warehousing	54,695	137,785	192,480	32,335	49,737,175

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Accommodation & food services						
Accommodation	205	333,031	470	204,543	690	532,499
Cafes, restaurants and takeaway food services	1,210	2,171,855	2,285	1,050,413	1,905	990,420
Pubs, taverns and bars	35	69,011	145	64,387	95	62,510
Clubs (hospitality)	20	31,855	45	25,530	55	30,453
Total accommodation & food services	1,465	2,605,752	2,950	1,344,873	2,745	1,615,882
Transport, postal & warehousing						
Road freight transport	2,420	4,329,737	3,260	1,840,919	2,785	1,390,172
Road passenger transport	2,105	3,742,406	1,480	660,419	1,605	1,000,800
Rail freight transport	5	1,976	5	57	5	500
Rail passenger transport	5	3,995	5	898	5	903
Water freight transport	10	18,127	30	17,503	15	12,223
Water passenger transport	5	12,907	20	12,928	10	5,863
Air and space transport	20	42,198	95	68,644	75	42,803
Scenic and sightseeing transport	65	98,458	295	159,686	140	77,082
Pipeline and other transport	15	28,915	30	17,614	30	17,990
Postal and courier pick-up and delivery services	2,090	3,733,463	1,395	635,940	2,500	1,285,542
Water transport support services	75	125,264	320	200,059	160	107,720
Airport operations and other air transport support services	50	85,006	75	50,136	115	79,011
Other transport support services	4,080	7,347,171	2,780	1,216,823	2,010	1,042,618
Warehousing and storage services	40	69,369	65	34,393	60	77,874
Total transport, postal & warehousing	10,980	19,638,992	9,845	4,916,019	9,515	5,141,101

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

	Tax offsets claimed declared		Senior Australians tax offset		Low income tax offset	
Industry						
	\$	no.	\$	no.	\$	
Accommodation & food services						
Accommodation	14,626,586	740	1,060,890	1,655	1,520,557	
Cafes, restaurants and takeaway food services	21,582,448	860	1,258,017	10,215	10,200,445	
Pubs, taverns and bars	1,626,413	50	70,598	280	283,903	
Clubs (hospitality)	426,880	20	31,983	160	161,412	
Total accommodation & food services	38,262,327	1,675	2,421,488	12,310	12,166,317	
Transport, postal & warehousing						
Road freight transport	24,998,962	1,545	2,298,105	9,585	8,900,956	
Road passenger transport	20,241,107	2,045	3,185,250	10,450	10,461,751	
Rail freight transport	18,424	0	0	15	13,967	
Rail passenger transport	10,212	5	5,511	5	2,120	
Water freight transport	489,282	10	14,586	145	126,489	
Water passenger transport	286,763	5	5,237	125	115,280	
Air and space transport	1,521,019	25	38,839	175	169,315	
Scenic and sightseeing transport	2,707,825	75	111,087	320	295,882	
Pipeline and other transport	852,431	35	52,237	2,400	2,212,334	
Postal and courier pick-up and delivery services	20,213,083	1,545	2,288,305	12,145	12,065,289	
Water transport support services	1,612,080	90	129,037	490	440,814	
Airport operations and other air transport support services	1,287,805	65	104,046	195	170,563	
Other transport support services	21,091,681	2,155	3,375,943	18,830	17,810,270	
Warehousing and storage services	1,292,316	40	63,475	575	545,082	
Total transport, postal & warehousing	96,622,990	7,640	11,671,658	55,445	53,330,112	

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Accommodation & food services						
Accommodation	1,795	709,572	430	135,001	460	259,241
Cafes, restaurants and takeaway food services	5,345	2,284,787	1,915	651,944	5,660	3,747,541
Pubs, taverns and bars	235	100,078	80	33,504	110	58,293
Clubs (hospitality)	80	35,216	35	18,761	75	45,698
Total accommodation & food services	7,455	3,129,653	2,460	839,210	6,305	4,110,773
Transport, postal & warehousing						
Road freight transport	8,735	3,804,911	4,705	2,438,170	3,795	2,334,786
Road passenger transport	7,250	3,171,541	4,860	2,077,005	2,725	1,905,738
Rail freight transport	5	1,363	5	50	0	0
Rail passenger transport	10	4,903	5	652	5	2,225
Water freight transport	50	21,466	25	9,244	20	10,356
Water passenger transport	30	11,854	10	4,433	15	9,374
Air and space transport	90	36,769	35	17,677	25	12,098
Scenic and sightseeing transport	320	134,391	170	85,805	115	64,401
Pipeline and other transport	110	47,379	50	28,290	20	13,277
Postal and courier pick-up and delivery services	7,525	3,281,393	5,150	2,605,599	3,455	2,144,621
Water transport support services	195	83,500	160	97,647	105	47,341
Airport operations and other air transport support services	135	55,780	55	31,581	30	18,081
Other transport support services	9,620	4,142,590	7,810	3,141,192	4,185	2,863,476
Warehousing and storage services	150	60,606	75	34,788	75	45,267
Total transport, postal & warehousing	34,230	14,858,446	23,100	10,572,133	14,560	9,471,041

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Accommodation & food services				
Accommodation	365	415	3,685,261	18,311,847
Cafes, restaurants and takeaway food services	4,980	4,775	18,142,734	39,725,182
Pubs, taverns and bars	90	85	546,376	2,172,789
Clubs (hospitality)	60	70	293,070	719,950
Total accommodation & food services	5,500	5,340	22,667,441	60,929,768
Transport, postal & warehousing				
Road freight transport	3,855	3,040	19,776,928	44,775,890
Road passenger transport	2,985	2,175	20,801,285	41,042,392
Rail freight transport	0	0	15,380	33,804
Rail passenger transport	0	5	15,411	25,623
Water freight transport	20	10	182,141	671,423
Water passenger transport	20	10	146,178	432,941
Air and space transport	35	10	274,698	1,795,717
Scenic and sightseeing transport	105	95	691,566	3,399,391
Pipeline and other transport	20	15	2,353,517	3,205,948
Postal and courier pick-up and delivery services	3,270	2,790	22,385,207	42,598,290
Water transport support services	105	65	798,339	2,410,419
Airport operations and other air transport support services	25	30	380,051	1,667,856
Other transport support services	4,605	3,155	31,333,471	52,425,152
Warehousing and storage services	85	60	749,218	2,041,534
Total transport, postal & warehousing	15,125	11,470	99,903,390	196,526,380

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Information media & telecommunications					
Newspaper, periodical, book and directory publishing	635	1,530	2,165	810	3,466,485
Software publishing	55	460	515	140	141,327
Motion picture and video activities	1,865	6,820	8,685	2,075	5,879,239
Sound recording and music publishing	720	2,365	3,085	560	1,091,785
Radio broadcasting	35	190	225	85	146,719
Television broadcasting	75	320	395	120	174,488
Internet publishing and broadcasting	570	2,390	2,955	975	2,095,302
Telecommunications services	120	515	635	170	126,877
Internet service providers and web search portals	230	745	970	225	329,681
Data processing, web hosting and electronic information storage	1,020	2,880	3,900	1,025	1,708,805
Libraries and archives	145	485	625	245	565,896
Other information services	15	85	100	20	62,800
Total information media & telecommunications	5,480	18,780	24,260	6,445	15,789,404
Financial & insurance services					
Central banking	5	10	10	5	917
Depository financial intermediation	80	290	370	190	1,042,346
Non-depository financing	450	1,045	1,495	690	3,093,201
Financial asset investing	161,945	348,350	510,295	319,940	2,455,006,389
Life insurance	80	195	275	120	491,058
Health and general insurance	530	1,915	2,445	875	2,330,007
Superannuation funds	50	155	205	125	616,172
Auxiliary finance and investment services	6,140	22,230	28,370	12,190	71,956,057
Auxiliary insurance services	1,320	4,095	5,420	1,620	6,157,063
Total financial & insurance services	170,600	378,285	548,885	335,755	2,540,693,210
Rental, hiring & real estate services					
Motor vehicle and transport equipment rental and hiring	995	2,685	3,680	1,465	12,367,340
Farm animal and bloodstock leasing	15	20	30	10	60,501
Other goods and equipment rental and hiring	3,580	10,725	14,300	4,115	16,877,015
Non-financial intangible assets (except copyrights) leasing	445	1,530	1,975	1,020	5,804,413
Property operators	16,040	54,580	70,620	40,790	448,275,275
Real estate services	5,220	14,265	19,490	7,275	46,232,450
Total rental, hiring & real estate services	26,295	83,800	110,095	54,675	529,616,994

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	55	87,387	65	22,224	265	171,810
Software publishing	20	38,096	5	3,032	40	13,937
Motion picture and video activities	125	203,981	185	85,311	635	365,521
Sound recording and music publishing	45	69,645	65	29,935	150	99,428
Radio broadcasting	5	12,368	10	10,042	30	14,978
Television broadcasting	10	21,305	10	5,688	45	22,821
Internet publishing and broadcasting	95	158,763	95	51,374	260	165,337
Telecommunications services	30	49,238	25	11,327	50	33,668
Internet service providers and web search portals	40	63,360	55	35,821	55	30,504
Data processing, web hosting and electronic information storage	75	122,941	125	48,070	275	176,647
Libraries and archives	15	27,196	15	7,442	75	42,388
Other information services	5	2,243	5	792	5	5,429
Total information media & telecommunications	515	856,523	665	311,058	1,880	1,142,468
Financial & insurance services						
Central banking	0	0	0	0	5	592
Depository financial intermediation	10	17,601	15	5,158	45	35,942
Non-depository financing	25	43,297	50	19,924	140	117,220
Financial asset investing	8,275	12,903,435	21,020	4,760,157	55,115	58,631,513
Life insurance	5	6,845	10	2,283	35	21,178
Health and general insurance	90	142,347	90	36,112	245	146,109
Superannuation funds	5	10,980	10	2,350	35	37,727
Auxiliary finance and investment services	755	1,291,478	725	257,121	3,645	2,968,910
Auxiliary insurance services	210	338,086	360	133,893	490	316,161
Total financial & insurance services	9,370	14,754,069	22,275	5,216,998	59,745	62,275,352
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	75	130,029	310	146,120	295	198,810
Farm animal and bloodstock leasing	0	0	5	1,352	5	669
Other goods and equipment rental and hiring	340	560,173	1,055	446,171	990	663,673
Non-financial intangible assets (except copyrights) leasing	60	85,467	60	26,004	270	327,205
Property operators	1,600	2,644,466	2,635	887,183	9,925	10,102,775
Real estate services	520	893,275	755	220,407	2,000	1,666,369
Total rental, hiring & real estate services	2,595	4,313,410	4,820	1,727,237	13,480	12,959,501

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

	Tax offsets claimed declared		Senior Australians tax offset		Low income tax offset	
Industry	\$	no.	\$	no.	\$	
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	4,188,984	175	241,556	1,470	1,321,661	
Software publishing	256,394	5	4,136	380	305,673	
Motion picture and video activities	7,019,863	115	157,238	3,105	2,812,286	
Sound recording and music publishing	1,418,706	25	33,821	1,840	1,723,108	
Radio broadcasting	208,093	15	18,112	180	144,915	
Television broadcasting	266,323	15	22,334	210	199,564	
Internet publishing and broadcasting	2,851,878	70	104,063	1,015	867,091	
Telecommunications services	303,145	5	7,385	1,660	1,533,802	
Internet service providers and web search portals	556,375	20	31,171	435	382,972	
Data processing, web hosting and electronic information storage	2,517,969	75	115,293	1,165	1,081,109	
Libraries and archives	765,976	45	68,157	260	223,972	
Other information services	81,704	5	1,231	890	801,889	
Total information media & telecommunications	20,435,410	560	804,497	12,605	11,398,042	
Financial & insurance services						
Central banking	2,828	0	0	5	5,173	
Depository financial intermediation	1,187,227	30	45,336	475	450,232	
Non-depository financing	3,474,786	45	63,050	190	165,826	
Financial asset investing	2,598,927,649	91,675	123,318,388	6,055	5,248,393	
Life insurance	551,886	25	33,658	65	65,129	
Health and general insurance	3,008,500	105	149,232	310	299,824	
Superannuation funds	783,459	35	50,516	15	16,045	
Auxiliary finance and investment services	80,908,821	1,215	1,683,152	9,280	8,095,645	
Auxiliary insurance services	7,564,967	340	481,277	660	579,741	
Total financial & insurance services	2,696,410,123	93,470	125,824,609	17,055	14,926,007	
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	13,294,018	150	205,275	2,120	1,933,501	
Farm animal and bloodstock leasing	64,080	5	2,653	115	103,749	
Other goods and equipment rental and hiring	20,124,586	530	749,983	2,850	2,584,334	
Non-financial intangible assets (except copyrights) leasing	6,581,481	365	544,705	1,205	1,030,299	
Property operators	472,827,075	8,485	12,375,630	1,510	1,338,140	
Real estate services	51,347,594	1,410	1,986,570	3,570	3,280,228	
Total rental, hiring & real estate services	564,238,834	10,940	15,864,816	11,370	10,270,251	

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Information media & telecommunications						
Newspaper, periodical, book and directory publishing	420	154,984	220	94,653	155	94,146
Software publishing	25	9,315	40	22,075	15	11,795
Motion picture and video activities	480	191,604	1,145	537,427	395	203,179
Sound recording and music publishing	155	60,654	405	172,539	120	56,362
Radio broadcasting	35	14,400	25	9,707	10	6,057
Television broadcasting	45	17,338	40	19,337	30	14,114
Internet publishing and broadcasting	325	133,262	245	117,253	240	141,119
Telecommunications services	55	21,821	45	18,114	60	41,359
Internet service providers and web search portals	85	35,548	70	25,488	90	51,827
Data processing, web hosting and electronic information storage	355	143,041	275	108,488	490	278,170
Libraries and archives	140	54,539	60	27,483	45	25,453
Other information services	5	2,744	10	7,420	15	8,134
Total information media & telecommunications	2,120	839,250	2,580	1,159,984	1,660	931,715
Financial & insurance services						
Central banking	5	1,000	5	9	5	870
Depository financial intermediation	60	24,355	20	10,745	15	9,542
Non-depository financing	195	80,930	65	17,189	135	93,706
Financial asset investing	123,855	50,549,608	13,195	3,566,724	19,545	12,204,890
Life insurance	55	22,801	15	5,329	20	11,154
Health and general insurance	360	149,714	170	85,125	225	132,445
Superannuation funds	50	18,257	15	10,448	5	1,568
Auxiliary finance and investment services	3,785	1,538,414	1,685	840,790	2,235	1,384,609
Auxiliary insurance services	895	365,840	335	166,594	405	240,565
Total financial & insurance services	129,260	52,750,919	15,500	4,702,953	22,590	14,079,349
Rental, hiring & real estate services						
Motor vehicle and transport equipment rental and hiring	580	240,527	175	81,386	240	142,200
Farm animal and bloodstock leasing	10	2,568	5	333	5	1,212
Other goods and equipment rental and hiring	1,955	820,926	1,015	415,494	1,325	789,740
Non-financial intangible assets (except copyrights) leasing	645	295,944	335	264,432	95	68,328
Property operators	12,675	4,982,872	1,460	648,773	2,765	1,751,225
Real estate services	3,850	1,576,668	1,205	577,437	1,200	741,802
Total rental, hiring & real estate services	19,715	7,919,505	4,190	1,987,855	5,625	3,494,507

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Information media & telecommunications				
Newspaper, periodical, book and directory publishing	140	125	1,907,000	6,095,984
Software publishing	25	15	352,994	609,388
Motion picture and video activities	440	235	3,901,734	10,921,597
Sound recording and music publishing	125	70	2,046,484	3,465,190
Radio broadcasting	15	5	193,191	401,284
Television broadcasting	30	15	272,687	539,010
Internet publishing and broadcasting	225	200	1,362,788	4,214,666
Telecommunications services	85	45	1,622,481	1,925,626
Internet service providers and web search portals	80	70	527,006	1,083,381
Data processing, web hosting and electronic information storage	520	335	1,726,101	4,244,070
Libraries and archives	40	35	399,604	1,165,580
Other information services	15	15	821,418	903,122
Total information media & telecommunications	1,730	1,170	15,133,488	35,568,898
Financial & insurance services				
Central banking	5	5	7,052	9,880
Depository financial intermediation	10	10	540,210	1,727,437
Non-depository financing	155	110	420,701	3,895,487
Financial asset investing	13,945	22,050	194,888,003	2,793,815,652
Life insurance	15	15	138,071	689,957
Health and general insurance	215	180	816,340	3,824,840
Superannuation funds	5	5	96,834	880,293
Auxiliary finance and investment services	2,200	1,785	13,542,610	94,451,431
Auxiliary insurance services	410	270	1,834,017	9,398,984
Total financial & insurance services	16,950	24,425	212,283,837	2,908,693,960
Rental, hiring & real estate services				
Motor vehicle and transport equipment rental and hiring	260	205	2,602,889	15,896,907
Farm animal and bloodstock leasing	5	5	110,515	174,595
Other goods and equipment rental and hiring	1,305	1,050	5,360,477	25,485,063
Non-financial intangible assets (except copyrights) leasing	70	100	2,203,708	8,785,189
Property operators	2,295	2,685	21,096,640	493,923,715
Real estate services	1,090	990	8,162,705	59,510,299
Total rental, hiring & real estate services	5,020	5,035	39,536,934	603,775,768

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Professional, scientific & technical services					
Scientific research services	825	3,710	4,540	1,740	3,835,143
Architectural, engineering and technical services	20,010	79,205	99,215	29,685	87,907,095
Legal and accounting services	21,240	76,460	97,700	39,645	137,965,769
Advertising services	5,620	20,250	25,870	5,550	14,936,162
Market research and statistical services	1,840	6,410	8,250	2,635	6,808,974
Management and related consulting services	13,880	56,300	70,185	27,790	108,421,286
Veterinary services	545	2,125	2,670	1,325	5,971,544
Other professional, scientific and technical services	10,195	27,135	37,330	8,330	17,165,335
Computer system design and related services	9,940	57,355	67,300	18,620	32,969,884
Total professional, scientific & technical services	84,105	328,955	413,060	135,320	415,981,192
Administrative & support services					
Employment services	2,110	8,390	10,500	2,555	9,153,091
Travel agency and tour arrangement services	1,570	3,230	4,800	1,405	5,356,936
Other administrative services	12,725	35,310	48,035	12,350	26,277,979
Building cleaning, pest control and gardening services	62,200	119,990	182,190	27,060	31,526,312
Packaging services	430	1,090	1,520	280	483,934
Total administrative & support services	79,030	168,010	247,045	43,650	72,798,252
Total public administration and safety	4,005	15,200	19,205	3,200	7,302,134
Education & training					
Preschool education	195	465	655	215	1,185,677
School education	525	1,725	2,250	750	1,342,722
Tertiary education	2,605	10,925	13,530	4,775	10,146,481
Adult, community and other education	21,015	49,385	70,400	18,740	38,437,278
Educational support services	430	1,485	1,915	780	2,176,091
Total education & training	24,765	63,985	88,745	25,265	53,288,249
Health care & social assistance					
Hospitals	435	2,430	2,865	1,075	2,739,055
Medical services	2,770	36,980	39,750	20,600	119,591,962
Pathology and diagnostic imaging services	175	1,780	1,955	1,025	8,387,548
Allied health services	16,700	56,665	73,365	24,445	74,134,820
Other health care services	220	940	1,160	400	783,327
Residential care services	330	890	1,220	370	1,378,065
Child care services	13,000	17,445	30,445	5,125	7,185,333
Other social assistance services	4,405	12,725	17,130	4,605	10,012,306
Total health care & social assistance	38,040	129,850	167,890	57,650	224,212,416

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Professional, scientific & technical services						
Scientific research services	140	226,260	160	86,109	595	389,890
Architectural, engineering and technical services	2,810	4,695,530	3,130	1,413,801	9,340	5,862,972
Legal and accounting services	2,245	3,600,464	3,570	1,142,830	16,090	11,333,120
Advertising services	650	1,112,022	820	311,797	2,025	1,187,610
Market research and statistical services	205	332,366	185	73,346	950	591,032
Management and related consulting services	2,280	3,822,652	2,240	1,035,749	10,170	7,206,667
Veterinary services	55	91,848	100	33,987	280	239,591
Other professional, scientific and technical services	890	1,475,329	1,450	676,279	2,545	1,488,319
Computer system design and related services	2,380	4,053,174	1,320	515,401	5,855	3,433,904
Total professional, scientific & technical services	11,645	19,409,645	12,975	5,289,299	47,850	31,733,105
Administrative & support services						
Employment services	260	435,496	655	347,875	940	597,149
Travel agency and tour arrangement services	125	214,811	475	249,726	390	215,451
Other administrative services	870	1,465,261	1,465	582,636	4,125	2,341,394
Building cleaning, pest control and gardening services	6,915	12,012,682	10,065	4,329,421	8,020	4,096,926
Packaging services	50	91,499	65	41,116	90	40,703
Total administrative & support services	8,215	14,219,749	12,720	5,550,774	13,570	7,291,623
Total public administration and safety	1,055	1,902,155	965	519,066	1,315	786,030
Education & training						
Preschool education	15	25,533	25	6,836	65	45,304
School education	45	69,095	60	28,410	265	178,993
Tertiary education	475	806,976	545	248,078	1,720	1,060,654
Adult, community and other education	1,350	2,172,264	2,425	916,671	5,500	3,314,682
Educational support services	90	156,527	55	25,046	305	199,071
Total education & training	1,975	3,230,395	3,110	1,225,041	7,855	4,798,704
Health care & social assistance						
Hospitals	55	105,128	90	35,296	345	235,597
Medical services	570	974,339	1,055	385,803	5,575	4,705,224
Pathology and diagnostic imaging services	35	57,984	30	8,620	325	280,785
Allied health services	970	1,579,894	2,060	642,000	7,655	5,064,373
Other health care services	20	33,861	45	17,557	145	83,405
Residential care services	40	60,525	45	24,342	95	78,403
Child care services	250	372,412	2,065	677,371	1,560	846,115
Other social assistance services	355	581,173	795	316,624	1,815	1,327,795
Total health care & social assistance	2,300	3,765,316	6,190	2,107,613	17,520	12,621,697

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Tax offsets claimed declared	Senior Australians tax offset		Low income tax offset	
	\$	no.	\$	no.	\$
Professional, scientific & technical services					
Scientific research services	5,684,101	210	302,158	1,160	1,003,273
Architectural, engineering and technical services	109,066,634	3,425	4,765,767	24,615	21,544,526
Legal and accounting services	171,113,806	4,335	6,304,945	27,120	24,742,320
Advertising services	19,534,803	590	850,479	5,405	5,014,117
Market research and statistical services	8,906,983	290	440,567	1,780	1,657,877
Management and related consulting services	135,607,177	3,045	4,262,331	21,975	19,733,751
Veterinary services	6,682,865	110	139,673	805	687,094
Other professional, scientific and technical services	25,058,185	920	1,389,812	10,055	9,211,388
Computer system design and related services	46,638,220	610	843,893	11,815	10,217,264
Total professional, scientific & technical services	528,292,774	13,540	19,299,625	104,730	93,811,609
Administrative & support services					
Employment services	11,635,177	315	441,021	22,925	22,230,692
Travel agency and tour arrangement services	6,554,634	220	311,118	2,025	1,952,241
Other administrative services	36,450,466	1,420	2,091,488	12,495	11,996,570
Building cleaning, pest control and gardening services	73,479,507	4,970	7,356,111	42,970	41,358,812
Packaging services	898,767	40	57,721	675	672,544
Total administrative & support services	129,018,551	6,970	10,257,459	81,095	78,210,859
Total public administration and safety	14,670,045	545	820,348	4,140	3,896,494
Education & training					
Preschool education	1,416,991	40	61,198	115	100,214
School education	2,058,962	105	140,891	665	627,152
Tertiary education	14,653,143	545	802,886	3,675	3,235,620
Adult, community and other education	52,814,603	2,410	3,623,919	20,730	19,475,399
Educational support services	3,097,486	135	199,580	2,710	2,443,363
Total education & training	74,041,185	3,230	4,828,474	27,895	25,881,748
Health care & social assistance					
Hospitals	3,435,589	70	98,082	70	54,694
Medical services	130,854,399	1,125	1,531,526	4,875	3,964,971
Pathology and diagnostic imaging services	9,011,481	45	67,074	310	239,904
Allied health services	87,896,805	1,755	2,632,056	23,960	21,560,920
Other health care services	1,053,361	40	60,620	5,815	5,452,583
Residential care services	1,696,480	55	82,098	745	732,913
Child care services	15,861,232	480	731,683	6,745	6,854,686
Other social assistance services	14,710,656	730	1,095,988	2,220	2,068,711
Total health care & social assistance	264,520,003	4,300	6,299,127	44,740	40,929,382

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Professional, scientific & technical services						
Scientific research services	530	208,244	310	149,122	255	148,653
Architectural, engineering and technical services	9,365	3,771,948	10,700	5,328,197	5,295	2,906,200
Legal and accounting services	15,215	6,221,453	10,910	5,102,809	12,155	7,233,715
Advertising services	2,215	921,633	1,455	685,543	1,930	1,149,112
Market research and statistical services	990	406,904	440	235,717	645	406,694
Management and related consulting services	9,765	3,919,440	5,300	2,969,226	4,050	2,351,085
Veterinary services	375	151,962	205	110,041	130	62,645
Other professional, scientific and technical services	3,425	1,364,816	3,560	1,359,235	3,480	2,230,049
Computer system design and related services	2,935	1,183,200	5,450	2,757,011	3,645	2,036,311
Total professional, scientific & technical services	44,815	18,149,600	38,330	18,696,901	31,590	18,524,464
Administrative & support services						
Employment services	1,105	458,120	715	336,744	825	490,355
Travel agency and tour arrangement services	805	328,074	550	240,514	495	292,926
Other administrative services	5,880	2,441,168	3,800	1,752,498	6,325	3,691,722
Building cleaning, pest control and gardening services	26,385	11,175,343	22,625	9,100,421	25,260	15,815,967
Packaging services	210	90,846	90	42,366	275	189,445
Total administrative & support services	34,385	14,493,551	27,775	11,472,543	33,180	20,480,415
Total public administration and safety	2,340	986,633	1,355	687,917	1,445	902,762
Education & training						
Preschool education	120	47,217	55	23,910	95	60,736
School education	360	143,916	145	57,724	255	142,132
Tertiary education	2,110	846,443	1,285	651,731	1,110	631,215
Adult, community and other education	9,145	3,614,402	9,720	3,699,900	6,025	3,524,363
Educational support services	415	157,426	170	82,085	135	80,879
Total education & training	12,145	4,809,404	11,380	4,515,350	7,620	4,439,325
Health care & social assistance						
Hospitals	285	115,241	185	84,958	235	137,164
Medical services	2,480	999,108	885	635,535	690	386,695
Pathology and diagnostic imaging services	140	53,852	75	52,601	85	52,200
Allied health services	7,480	3,078,118	9,780	4,827,578	5,680	3,173,731
Other health care services	160	63,916	95	55,552	110	64,895
Residential care services	270	112,989	105	50,468	160	93,859
Child care services	3,260	1,418,633	5,080	2,323,900	9,355	6,372,417
Other social assistance services	3,435	1,407,185	1,570	690,555	2,280	1,410,292
Total health care & social assistance	17,500	7,249,042	17,780	8,721,147	18,595	11,691,253

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Professional, scientific & technical services				
Scientific research services	245	200	1,811,450	7,495,551
Architectural, engineering and technical services	5,480	3,695	38,316,638	147,383,272
Legal and accounting services	11,615	9,650	49,605,242	220,719,048
Advertising services	1,800	1,425	8,620,884	28,155,687
Market research and statistical services	600	535	3,147,759	12,054,742
Management and related consulting services	4,035	3,110	33,235,833	168,843,010
Veterinary services	150	105	1,151,415	7,834,280
Other professional, scientific and technical services	3,500	2,600	15,555,300	40,613,485
Computer system design and related services	4,070	2,455	17,037,679	63,675,899
Total professional, scientific & technical services	31,500	23,775	168,482,199	696,774,973
Administrative & support services				
Employment services	815	650	23,956,932	35,592,109
Travel agency and tour arrangement services	465	335	3,124,873	9,679,507
Other administrative services	6,395	4,545	21,973,446	58,423,912
Building cleaning, pest control and gardening services	23,145	21,225	84,806,654	158,286,161
Packaging services	250	250	1,052,922	1,951,689
Total administrative & support services	31,070	27,005	134,914,827	263,933,378
Total public administration and safety	1,460	1,145	7,294,154	21,964,199
Education & training				
Preschool education	100	85	293,275	1,710,266
School education	250	195	1,111,815	3,170,777
Tertiary education	1,070	885	6,167,895	20,821,038
Adult, community and other education	5,740	4,845	33,937,983	86,752,586
Educational support services	135	110	2,963,333	6,060,819
Total education & training	7,295	6,115	44,474,301	118,515,486
Health care & social assistance				
Hospitals	235	175	490,139	3,925,728
Medical services	735	600	7,517,835	138,372,234
Pathology and diagnostic imaging services	85	75	465,631	9,477,112
Allied health services	5,415	4,270	35,272,403	123,169,208
Other health care services	85	95	5,697,566	6,750,927
Residential care services	120	145	1,072,327	2,768,807
Child care services	10,485	7,670	17,701,319	33,562,551
Other social assistance services	1,925	2,080	6,672,731	21,383,387
Total health care & social assistance	19,080	15,105	74,889,951	339,409,954

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Non-taxable individuals ²	Taxable individuals ³	Total individuals	Total franking credits ⁹	
	no.	no.	no.	no.	\$
Arts & recreation services					
Museum operation	160	405	565	155	376,452
Parks and gardens operations	110	315	430	115	196,282
Creative and performing arts activities	28,285	80,845	109,130	26,085	83,648,501
Sports and physical recreation activities	1,775	6,170	7,945	1,895	6,792,121
Horse and dog racing activities	1,455	2,380	3,830	930	9,053,520
Amusement and other recreation activities	670	1,665	2,335	595	1,819,395
Gambling activities	500	1,185	1,685	750	2,600,970
Total arts & recreation services	32,960	92,960	125,920	30,530	104,487,241
Other services					
Automotive repair and maintenance	8,515	30,765	39,280	6,285	8,656,601
Machinery and equipment repair and maintenance	3,955	15,355	19,310	4,285	5,797,816
Other repair and maintenance	1,550	2,690	4,235	1,020	1,005,623
Personal care services	25,210	37,300	62,510	10,250	21,364,357
Funeral, crematorium and cemetery services	550	2,345	2,890	410	414,994
Other personal services	16,755	38,140	54,895	10,505	20,983,714
Religious services	520	710	1,230	430	1,465,803
Civic, professional and other interest group services	2,575	8,750	11,325	3,540	14,016,084
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	110	560	665	355	8,022,160
Total other services	59,730	136,615	196,345	37,080	81,727,152
Other⁷	453,475	1,349,660	1,803,130	661,315	2,887,076,498
Total all industries	1,278,525	3,674,335	4,952,855	1,657,805	7,819,654,511
TOTAL	3,274,060	9,105,970	12,380,030	3,362,715	10,918,377,985

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Spouse tax offset		Zone or overseas forces tax offset		Medical expenses tax offset	
	no.	\$	no.	\$	no.	\$
Arts & recreation services						
Museum operation	20	34,658	30	17,777	40	27,568
Parks and gardens operations	10	12,389	35	15,236	20	31,008
Creative and performing arts activities	1,705	2,825,311	3,290	1,344,737	8,330	5,314,296
Sports and physical recreation activities	120	192,893	380	180,103	495	316,523
Horse and dog racing activities	105	182,923	225	95,377	185	131,101
Amusement and other recreation activities	35	53,145	130	48,650	125	68,014
Gambling activities	55	86,760	110	32,044	140	81,956
Total arts & recreation services	2,045	3,388,079	4,200	1,733,924	9,335	5,970,466
Other services						
Automotive repair and maintenance	1,225	2,141,365	3,255	1,811,668	1,860	968,862
Machinery and equipment repair and maintenance	770	1,305,455	1,345	695,335	1,185	651,263
Other repair and maintenance	120	197,703	170	70,295	240	151,190
Personal care services	625	1,041,058	2,670	784,084	3,240	1,764,559
Funeral, crematorium and cemetery services	85	154,780	75	40,799	125	64,768
Other personal services	740	1,241,800	2,185	744,208	3,240	1,790,783
Religious services	90	145,865	35	15,728	130	96,815
Civic, professional and other interest group services	320	540,691	540	261,164	1,015	706,528
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	5	6,677	10	4,114	120	308,120
Total other services	3,980	6,775,394	10,290	4,427,395	11,160	6,502,888
Other⁷	52,675	87,299,744	78,215	33,468,723	156,205	104,563,471
Total all industries	136,270	229,597,070	234,185	102,348,747	410,975	293,418,079
TOTAL	372,975	633,277,069	584,410	258,661,087	908,460	596,922,189

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

	Tax offsets claimed declared	Senior Australians tax offset		Low income tax offset	
Industry					
	\$	no.	\$	no.	\$
Arts & recreation services					
Museum operation	505,476	40	48,564	55	46,417
Parks and gardens operations	314,826	25	33,982	200	187,539
Creative and performing arts activities	103,143,342	3,605	5,210,852	32,165	29,883,520
Sports and physical recreation activities	7,989,378	140	198,653	7,730	7,563,666
Horse and dog racing activities	9,766,731	195	286,959	1,390	1,319,367
Amusement and other recreation activities	2,251,867	80	118,921	2,095	1,989,313
Gambling activities	2,932,456	215	307,908	610	531,399
Total arts & recreation services	126,904,076	4,310	6,205,839	44,245	41,521,222
Other services					
Automotive repair and maintenance	15,719,081	715	1,035,469	12,635	11,780,413
Machinery and equipment repair and maintenance	9,903,498	545	776,152	2,900	2,612,112
Other repair and maintenance	1,824,691	275	394,650	3,570	3,360,611
Personal care services	32,010,522	840	1,279,355	19,225	19,169,783
Funeral, crematorium and cemetery services	837,219	60	89,548	180	165,346
Other personal services	29,619,316	1,030	1,563,465	23,835	23,112,201
Religious services	1,911,531	210	330,390	300	275,813
Civic, professional and other interest group services	17,089,066	505	713,787	3,265	3,021,578
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	8,466,277	10	14,837	200	180,980
Total other services	117,381,201	4,190	6,197,653	66,110	63,678,835
Other⁷	3,357,885,210	97,325	133,768,289	2,045,515	1,870,536,685
Total all industries	9,031,772,646	279,940	388,756,405	2,826,820	2,600,251,218
TOTAL	13,912,525,681	625,450	915,788,690	7,891,495	6,997,863,956

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	Mature age workers tax offset		Entrepreneurs' tax offset		Education Tax Refund	
	no.	\$	no.	\$	no.	\$
Arts & recreation services						
Museum operation	100	42,302	50	18,823	45	20,060
Parks and gardens operations	60	19,811	40	21,600	45	23,303
Creative and performing arts activities	10,255	3,932,649	11,975	4,493,219	6,055	3,232,870
Sports and physical recreation activities	585	240,988	730	345,751	470	246,284
Horse and dog racing activities	605	251,200	245	79,735	190	101,595
Amusement and other recreation activities	280	112,506	245	106,549	225	126,472
Gambling activities	545	230,005	105	43,281	70	47,218
Total arts & recreation services	12,440	4,829,461	13,390	5,108,958	7,095	3,797,802
Other services						
Automotive repair and maintenance	4,065	1,727,956	3,930	1,730,536	2,570	1,474,660
Machinery and equipment repair and maintenance	2,340	950,506	1,915	794,469	1,220	736,401
Other repair and maintenance	990	415,784	770	322,878	360	232,364
Personal care services	4,655	1,987,886	7,745	2,891,209	10,670	6,335,473
Funeral, crematorium and cemetery services	180	76,345	90	37,493	125	74,849
Other personal services	4,730	1,941,521	6,755	2,660,015	5,605	3,306,149
Religious services	490	204,620	80	34,033	90	59,842
Civic, professional and other interest group services	1,475	601,420	830	394,359	835	506,920
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	35	12,876	20	7,125	30	19,323
Total other services	18,960	7,918,914	22,140	8,872,117	21,500	12,745,981
Other⁷	253,415	105,252,504	65,850	25,258,340	132,925	80,192,347
Total all industries	699,970	289,376,145	351,580	157,884,577	368,815	223,000,252
TOTAL	1,350,435	565,217,341	371,450	163,197,688	1,067,765	670,563,825

Taxation statistics 2009–10

Table 4: Personal tax

Selected items, by fine industry, 2009–10 income year¹

Part D: Tax offset items

Industry	ETR - Primary School Students	ETR - Secondary School Students	Total tax offsets calculated by the Tax Office	Total Tax Offsets
	no.	no.	\$	\$
Arts & recreation services				
Museum operation	35	30	176,166	681,642
Parks and gardens operations	35	35	286,235	601,061
Creative and performing arts activities	5,780	4,250	46,753,110	149,896,452
Sports and physical recreation activities	470	340	8,595,342	16,584,720
Horse and dog racing activities	175	150	2,038,856	11,805,587
Amusement and other recreation activities	230	170	2,453,761	4,705,628
Gambling activities	55	65	1,159,811	4,092,267
Total arts & recreation services	6,790	5,035	61,463,282	188,367,358
Other services				
Automotive repair and maintenance	2,785	1,875	17,749,034	33,468,115
Machinery and equipment repair and maintenance	1,255	950	5,869,640	15,773,138
Other repair and maintenance	325	320	4,726,287	6,550,978
Personal care services	10,805	7,605	31,663,706	63,674,228
Funeral, crematorium and cemetery services	120	90	443,581	1,280,800
Other personal services	5,315	4,320	32,583,351	62,202,667
Religious services	85	90	904,698	2,816,229
Civic, professional and other interest group services	780	660	5,238,064	22,327,130
Private households employing staff and undifferentiated goods- and service-producing activities of households for own use	40	25	235,141	8,701,418
Total other services	21,510	15,940	99,413,500	216,794,701
Other⁷	125,710	112,600	2,215,008,165	5,572,893,375
Total all industries	354,750	303,775	3,659,268,597	12,691,041,243
TOTAL	1,033,295	885,395	9,312,631,500	23,225,157,181